

Amendments to the Specification:

Please replace paragraph [0094] with the following rewritten paragraph:

[0094] At first, referring to Fig. 11(a), the pole-like spacers 401' may be formed by patterning by using the light-shielding film 23 as an insulating material layer, which is under (upper side in the drawing) the counter electrode 21 formed of an ITO film, on the counter substrate 20. In this case, a transparent insulating film 302 may be formed between the pixel electrode 9a and the counter electrode 21 (at least on either one of the substrates) to reduce or prevent short-circuiting between them. As shown in Fig. 11(b), further, the pole-like spacers 401" may be provided on the side of the TFT array substrate. In this case, the pole-like spacers 401" are formed on the pixel electrodes 9a via a transparent insulating film 402, and the orientation film 22 on the side of the counter substrate 20 (not shown) may be rubbed.